

HOUSE No. 4910

Section 106 contained in the engrossed Bill making appropriations for the fiscal year 2005 (see House, No. 4850), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment K of House, No. 4901). June 28, 2004.

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The Commonwealth of Massachusetts

In the Year Two Thousand Four

An Act

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Said section 5 of said chapter 59, as so appearing, is hereby amended by inserting after clause Forty-first C the following clause:-

Forty-first C 1/2, Real property, of an amount equal to 5 per cent of the average assessed value of all Class One parcels within such city or town of the principal residence of a taxpayer as used by the taxpayer for income tax purposes of a person who has reached his seventieth birthday before to the fiscal year for which an exemption is sought and occupied by the person as his domicile, or of a person who owns the same jointly with his spouse, either of whom has reached his seventieth birthday before to the fiscal year for which an exemption is sought and occupied by them as their domicile, or for a person who has reached his seventieth birthday before to the fiscal year for which an exemption is sought who owns the same jointly or as a tenant in common with a person not his spouse and occupied by him as his domicile; provided: (A) that such person (1) has been domiciled in the commonwealth for the preceding 10 years, (2) has so owned and occupied such real property or other real property in the commonwealth for 5 years, or (3) is a surviving spouse who inherits such real property and has occupied such real property in the commonwealth 5 years and who otherwise qualified under this clause; and (B) that such taxpayer's gross receipts from all sources do not exceed the dollar amount calculated to be the income limits on a taxpayer's total income for a single individual who is not the head of a household for the purposes of paragraph (3) of subsection (k) of section 6 of chapter 62 for the most recently completed state tax year, as determined by

the commissioner of revenue.

A city, by vote of its council and approval of its mayor, or a town, by vote of town meeting, may adjust the following factors contained in these provisions by: (1) increasing the amount of the exemption to as much as 20 per cent of the average assessed value of all Class One parcels within such city or town; (2) reducing the requisite age of eligibility to any person age 65 years or older; and (3) reducing the residency requirements to not less than 5 years.

This clause shall take effect in any city or town that votes to accept its terms at the “Shall section 1 of House, Bill 4910 of the year 2004 granting real estate property tax reductions to qualifying senior citizens, be accepted?” If a majority of the votes cast in answer to said question is in the affirmative, said section shall take effect, but not otherwise. In those cities and towns that accept this clause, clauses Forty-first, Forty-first B and Forty-first C shall not be applicable; provided, however, that any amount of money annually appropriated by the commonwealth for the purpose of reimbursing cities and towns for taxes abated under this clause, clause Forty-first, clause Forty-first B and clause Forty-first C shall be distributed as provided in said clause Forty-first

SECTION 2. This act shall take effect as of July 1, 2004.”